

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION

UNITED STATES OF AMERICA, §
Plaintiff §
§
v. § Case No. 1-22-CV-01151-JRN
§
JOSHUA CHODNIEWICZ, §
NATALIE D. CHODNIEWICZ, §
WELLS FARGO BANK, N.A., §
Defendants §

FINAL JUDGMENT

The Court having considered the parties' Joint Motion for Entry of Final Judgment, and any responses thereto, finds that the motion has merit and should be granted. Accordingly, IT IS ORDERED as follows:

IT IS ORDERED that Plaintiff United States of America is AWARDED final judgment in its favor and against Defendants Joshua Chodniewicz and Natalie D. Chodniewicz, finding that

- 1) Defendants Joshua Chodniewicz and Natalie D. Chodniewicz are jointly and severally liable to the United States for income tax liabilities for the tax periods ending December 31, 2011, and December 31, 2019, in the amount of \$1,191,957.53, as of August 15, 2024, plus statutory additions, including prejudgment and post judgment interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), that continue to accrue until paid.
- 2) Federal tax liens arose on the dates of the assessments against Joshua Chodniewicz and Natalie D. Chodniewicz for tax periods 2011 and 2019 and

attached to all property and rights to property belonging to Defendants Joshua Chodniewicz and Natalie D. Chodniewicz, including their Real Property located at 4305 Edgemont Drive, Austin, Texas 78731, which is more particularly described in paragraph 8 of the United States' Complaint (Dkt. 1).

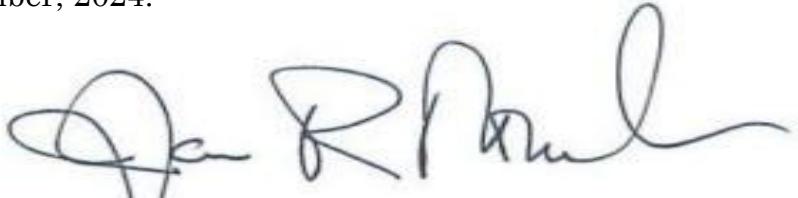
- 3) The United States is entitled to enforce the federal tax liens against Defendants Joshua Chodniewicz and Natalie D. Chodniewicz for tax periods 2011 and 2019 against the real property located at 4305 Edgemont Drive, Austin, Texas 78731 by foreclosure sale or other motions to the court regarding its sale. These motions include seeking the sale of the entire real property in a judicial sale, or by a receiver appointed for that purpose, and that the proceeds of sale be distributed in accordance with the determination by the Court with respect to the priorities of the claims of the parties, including the proceeds payable to the United States to be applied to Defendants Joshua Chodniewicz's and Natalie D. Chodniewicz's unpaid federal tax liabilities as set forth above.
- 4) Proceeds of the sale of the Real Property located at 4305 Edgemont Drive, Austin, Texas 78731 shall be distributed in the following order: (1) First to the payor of any expenses of sale paid as provided for in any subsequent order authorizing the sale, including any then accrued real property taxes entitled under law to priority over the other parties' interests; (2) second to the commission to be paid to any Receiver appointed by the Court; (3) third to Defendant Wells Fargo Bank, N.A. to pay off its mortgage lien interest reflected in the Deed of Trust (*see* Dkt. 27 at ¶ 1), including all amounts set

forth in the Loan Modification (*see* Dkt. 27 at ¶ 2), as of the date of any sale; (4) fourth to the United States to be applied for Joshua Chodniewicz's and Natalie D. Chodniewicz's income tax liability for tax years 2011 and 2019; and (5) to the extent there are any proceeds remaining to Joshua Chodniewicz and Natalie D. Chodniewicz.

- 5) The United States may submit a proposed Order of Foreclosure and Judicial Sale of the property in accordance with the terms of any stipulation and this Final Judgment.

It is so ORDERED.

SIGNED this 18th day of September, 2024.



JAMES R. NOWLIN
SENIOR U.S. DISTRICT JUDGE